6. Property Tax Revenue Collection Rate (Worksheet 8 in EPA's 1997 Guidance)

Property tax revenue collected	\$ 3,000,000
Property taxes levied	\$ 3,100,000
Property tax revenue collection rate	97%

Data Sources

Property taxes levied can be computed by multiplying the assessed value of real property by the property tax rate. These data should be available from your community's financial statements or the State assessor's office. Property tax revenue should be available in your community's financial statements. Occasinally, the assessment and tax revenue data for communities partially served by a utility may have to be prorated to provide a clearer picture of the permittee's property tax revenue collection rate.

EPA Scoring Criteria		
	Property tax revenue collection rate	
Weak (1)	Below 94%	
Mid-range (2)	94–98%	
Strong (3)	Above 98%	

EPA Rating for Your Community:	2
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